



भारत का राजपत्र

The Gazette of India

शासाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

खं. ९६]

नई बिल्ली, बुधवार, मार्च ३०, १९६६/चैत्र ९, १८८८

No. 96]

NEW DELHI, WEDNESDAY, MARCH 30, 1966/CHAITRA 9, 1888

इस भाग में भिन्न पृष्ठ संख्या वाली जाती है जिससे कि यह ग्रन्ति संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATION

SUPER PROFITS TAX

New Delhi, the 30th March 1966

S.O. 1044.—In exercise of the powers conferred by sub-section (2) of section 138 of the Income-tax Act, 1961 (43 of 1961) read with section 19 of the Super Profits Tax Act, 1963 (14 of 1963), the Central Government, having regard to the practices and usages customary among banking companies and to other relevant factors, hereby directs that no public servant shall—

(i) furnish any information contained in any statement made, return furnished or accounts or documents produced under the provisions of the Super Profits Tax Act, 1963 (hereinafter referred to as the Act), or in any evidence given, affidavit or deposition made in the course of any assessment proceedings under the Act (other than proceedings under sections 21, 22 and 23 of the Act) or in any record of any assessment proceeding or any proceeding relating to recovery of a demand, by or on behalf of or in respect of an assessee being a banking company within the meaning of section 34A of the Banking Regulation Act, 1949 (10 of 1949), or

(ii) produce before any person or authority any such document or record or part thereof:

Provided that nothing contained hereinbefore shall apply to the disclosure of such information (including the production of such document or record)—

(i) for the purpose of a prosecution for any offence under the Indian Penal Code in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition or for the purpose of a prosecution for any offence under the Act; or

- (ii) to any person acting in the execution of the Act, where it is necessary or desirable to disclose the same to him for the purposes of the Act; or
- (iii) where the disclosure is occasioned by the lawful employment under the Act of any process for the service of any notice or the recovery of any demand under the Act; or
- (iv) where the disclosure is to an authorised officer of the Central Government or a State Government and is necessary for the purpose of enabling that Government to levy or realise any tax imposed by it; or
- (v) where the disclosure is made in pursuance of any order made under sub-section (2) of section 19 of the Foreign Exchange Regulation Act, 1947 (7 of 1947) or for the purpose of any proceeding or of a prosecution for an offence under section 23 of that Act; or
- (vi) to the Reserve Bank of India for enabling it to compile financial statistics of international investment and balance of payments; or
- (vii) to an authorised officer of the Government of any country outside India for the granting of relief in respect of, or for the avoidance of, double taxation; or
- (viii) where the disclosure is occasioned by the lawful exercise by any public servant of his powers under the Indian Stamp Act, 1898 (2 of 1898), to impound an insufficiently stamped document; or
- (ix) to a civil court in any suit or proceeding to which the Government or any Income-tax authority is a party, which relates to any matter arising out of any proceeding under the Act or under any other law for the time being in force authorising any Income-tax authority to exercise any powers thereunder; or
- (x) to the Comptroller and Auditor General of India for the purpose of enabling him to discharge his functions under the Constitution; or
- (xi) to any officer appointed by the Comptroller and Auditor General of India or the Central Board of Direct Taxes to audit income-tax receipts or refunds; or
- (xii) for the purpose of any inquiry into the conduct of an official of the Income-tax Department, to any person appointed Commissioner under the Public Servants (Inquiries) Act, 1850 (37 of 1850) or to an officer otherwise appointed to hold such inquiry, or to a Public Service Commission established under the Constitution, when exercising its functions in relation to any matter arising out of any such inquiry, or to a Court in connection with the prosecution arising out of any such inquiry; or
- (xiii) to any Commission of Inquiry appointed by the Central Government under the Commissions of Inquiry Act, 1952 (60 of 1952) or to any authority to which the provisions of that Act have been made applicable by the Central Government, if such information or document is required for the purpose of any inquiry by such Commission or authority and the previous permission of the Central Government has been obtained; or
- (xiv) for the purpose of an inquiry into a charge of misconduct in connection with income-tax proceedings against a legal practitioner or a chartered accountant to the authority empowered to take disciplinary action against members of the profession to which he belongs; or
- (xv) to any officer or department of the Central Government or of a State Government for the purpose of investigation into the conduct and affairs of any public servant or to a court in connection with any prosecution of the public servant arising out of any such investigation.

[No. 36/F. No. 7(1)-66/TPL.]

S. A. L. NARAYANA ROW, Jt. Secy.